



APO/CUPO SELF-AUDIT & ANNUAL SPEND REPORT

As part of the certification process for the Georgia Certified Purchasing Associate (GCPA) designation, APO/CUPOs are required to complete a self-audit using the tools taught in the *How to Conduct a Self-Audit (Compliance)* training class. Also, the *Georgia Procurement Manual* requires all State Entities to complete an annual spend analysis and provide the results to the State Purchasing Division by February 15th of each year. The annual spend analysis uses the same instructions and tools as the self-audit certification activity.

Note: Quarterly self-audits are no longer required by the *Georgia Procurement Manual* (GPM). Instead, the GPM requires an annual self-audit. This self-audit can be divided into four quarterly self-audits if more practical with the four sets of results provided to the State Purchasing Division as a single annual audit.

Be sure to read the following information to successfully complete this report.

REPORT OVERVIEW AND SCORING

Each part of the annual report is based on completing the three analyses below that are explained in the *How to Conduct a Self-Audit (Compliance)* course material. Necessary tools for completing this requirement will be explained in the following instructions.

A total score will be calculated based on the percentage indicated for each of the analyses:

- Internal Controls (20% Extra Credit)
- Purchase Order (PO) Analysis (50%)
- Georgia Procurement Registry (GPR) Analysis (50%)

Note: Each analysis will be scored individually, but a combined total score of **80%** from all the analyses must be achieved. You will not be scored on your findings; you will be scored on completing the steps and use of the tools.

These activities can be completed with the assistance of your entire staff. Completing this report will help you to determine:

- Do you have the checks and balances necessary to ensure that purchasing is being conducted according to the law and state policy at your state entity?
- Is your purchasing spend accurately reported?
- Are you evaluating buying efficiencies and trends for possible entity contracts or savings?
- Are you evaluating procurement staff performance?

WHAT IS NEEDED

In order to complete this report, you should have completed the *How to Conduct a Self-Audit (Compliance)* training course and have access to:

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- the “Compliance” self-audit tools on the State Purchasing web site at <http://doas.ga.gov/state-purchasing/purchasing-tools/process-improvement-tools>;
 - the *How to Conduct a Self-Audit (Compliance)* training materials;
 - your entity’s PeopleSoft System; and
 - login access to the Georgia Procurement Registry (GPR).

HOW TO SUBMIT THE REPORT DOCUMENTATION

Once each part of the report is completed, the required documents for each of the analyses should be submitted to the State Purchasing Division in one of the following manners:

As an attachment emailed to Training@doas.ga.gov. Include Self-Audit and Spend Report on the subject line of the email; or

On a thumb drive or CD mailed via US Postal Service to:

State Purchasing Division
ATTN: Training
200 Piedmont Avenue, SE, Suite 1308
Atlanta, GA 30334

If submitted via USPS, email Training@doas.ga.gov with notification that the report is coming via U.S. Mail.

Note: Be certain to identify the name, position, and state entity of the person completing the report when submitting the required documentation.

INTERNAL CONTROLS ANALYSIS

This exercise will be comprised of completing an analysis of your state entity’s internal procurement policies and procedures *or* standard operating procedures.

In order to complete this exercise, **you will need:**

- A copy of the most recent version of your entity’s internal procurement policies and procedures *or* standard operating procedures;
- A copy of the most recent version of the *Georgia Procurement Manual*; and
- A clean copy of the *Internal Controls Scorecard* found in the “Compliance” self-audit tools located on the State Purchasing web site at <http://doas.ga.gov/state-purchasing/purchasing-tools/process-improvement-tools>.

Steps for the review:

Step I: Using the *Internal Controls Scorecard*, rate your entity’s internal controls as related to the laws of Georgia (O.C.G.A.) and the *Georgia Procurement Manual*. Save all changes made to the scorecard.

Step II: Document how you plan to correct any non-compliant or inadequate internal controls found during this review in the comments section of the scorecard. Save all changes made to the scorecard.

Step III: Name the file: Internal Controls Scorecard_your entity name_fiscal year.

Submit the Completed Work for Internal Controls Analysis

Attach the following documents for submission to State Purchasing:

- A copy of your internal procurement policies and procedures or standard operating procedures (SOPs), or provide the URL to your entity’s internal policy and procedures if available on your entity’s web site; and
- A copy of the *completed Internal Controls Scorecard*.

Note: Scoring for this part of the report will be based on successfully completing all the required steps for this review.

PURCHASE ORDER (PO) ANALYSIS

This exercise comprises the following reviews on purchase order data for the ***previous 12 months*** to detect errors or non-compliant issues:

- **Purchase Type Review**
- **NIGP Code Review**
- **Split Purchase Review**
- **\$25K Compliance Review**

In order to complete this exercise, **you will need** the following tools found on the State Purchasing web site at <http://doas.ga.gov/state-purchasing/purchasing-tools/process-improvement-tools>:

- A copy of the *Desktop Audit Requirements* document
- A clean copy of the *PO Workbook*
- A clean copy of the *NIGP Summary Tool*
- A clean copy of the *PO Analysis Checklist*
- Purchase Order files (either paper or electronic).

Prepare the Data

To complete each of the four types of reviews listed above, you must first ***prepare the data*** in order to analyze the purchase orders for compliance.

Note: If your state entity is ***NOT*** on either SAO or BOR PeopleSoft, submit an email to Training@doas.ga.gov for more information. Include APO/CUPO Annual Self Audit and Spend Report on the subject line of the email.

Steps for the Review:

Step I: Using the instructions in the *Desktop Audit Requirements* document, run an Excel “temporary” file of your entity’s procurements from PeopleSoft for the ***previous 12 months***.

Step II: Copy the data, including the header row, from the Excel “temporary” file and paste the data into the “Multiple Query” tab of the *PO Workbook*. Additionally, paste the data into the “Multiple Purchase” tab of the *PO Workbook*, where you will now conduct your analyses. (Note: The data in the “Multiple Query” tab is preserved should any errors occur as you manipulate the data in the “Multiple Purchase” tab of the workbook.)

Step III: Name the *PO Workbook* file: PO Workbook_your entity name_fiscal year. Save all changes to this file.

Note: If completing quarterly self-audits in lieu of one annual report, run the PO Query for each quarter and name the *PO Workbook* file: PO Workbook_your entity name_quarter_fiscal year. **Your annual report must include four PO Workbooks, one for each quarter.**

Purchase Type Review

Conduct a **Purchase Type Review** of the data in your saved *PO Workbook* file using the *PO Analysis Checklist* by completing the following steps. You will also need to access your purchase order files (paper or electronic), if needed, in order to complete this review.

Note: Remember to save all changes to your *PO Workbook* file as you complete each step.

Steps for the Review:

Step I: On the “Multiple Query” tab of the *PO Workbook*, “Filter” the Purchase Order Types.

Step II: In the filtered drop-down field, select each Purchase Type to view those purchase orders that were executed for the selected Purchase Type. As each Purchase Type is viewed, choose a sampling from the instructions below of purchase orders to copy and paste the lines to each of the associated tabs in the *PO Workbook*.

Purchase Type Sampling Instructions	
Sampling Required per Purchase Type	Select a minimum of 20 purchase orders * Include a representation in the sampling by each buyer
Sampling Required by all Purchase Types	Grand total of 100 purchase orders at a minimum for the overall review **
<p>* In the event an entity has not issued 20 purchase orders for any particular Purchase Type during the review period, include more purchase orders in the sampling for other Purchase Types so the grand total is achieved for the review.</p> <p>** If an entity has not issued a total of 100 purchase orders during the review period, include all purchase orders that were issued as the sampling.</p>	

Copy all purchase order lines selected in the sampling for each Purchase Type.

Step III: On each of the Purchase Type tabs in the *PO Workbook*, paste all purchase order lines for each purchase order selected in the sampling along with the header row. Add a “Comments” column immediately following the “line amount” column.

Note: If no purchase orders were issued during the review period for a particular Purchase Type, indicate “No Purchase Orders Issued” on the correlating tab in the *PO Workbook*.

Step IV: Use the “Purchase Type Review” section of the *PO Analysis Checklist* to complete the following tasks from the sampling in each of the Purchase Type tabs of the *PO Workbook*:

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- Identify any errors or non-compliant issues on each of the purchase orders reviewed.
 - Document the error or non-compliant issue with a corrective action plan on at least one line of the purchase order in the “Comments” column.
 - Save all documentation made to the “Purchase Type” tabs in the *PO Workbook*.

NIGP Code Review

Conduct an **NIGP Code Review** of the data in your saved *PO Workbook* file by completing the following steps using the *Instructions for NIGP Summary Tool*, *NIGP Summary Tool*, and *PO Analysis Checklist*.

Steps for the Review:

Step I: On the “Multiple Query” tab of the *PO Workbook*, add a “Comments” column immediately following the “line amount” column.

Step II: **Select a minimum of 100 purchase order lines for this sampling** to review for compliance by NIGP Codes.

Note: Be sure the selection includes purchase orders issued by all buyers.

Step III: Open a clean copy of the *NIGP Summary Tool*. Using the *Instructions for NIGP Summary Tool*, copy the sampling of purchase order lines you chose in the “Multiple Query” tab of the *PO Workbook* and paste it into the appropriate cell of the *NIGP Summary Tool*.

Helpful Hint: Be sure NOT to include the header row when copying the purchase orders in the “Multiple Query” tab for this exercise.

Step IV: Name the *NIGP Summary Tool* file: NIGP Summary_your entity name_fiscal year. Save all changes to this file.

Step V: Use the “NIGP Code Review” section of the *PO Analysis Checklist* to complete the following tasks:

- Identify any errors or non-compliant issues on each purchase order line in the *NIGP Summary Tool* file.
- Using the “Comments” column in the “Multiple Query” tab of the *PO Workbook*, document the error or non-compliant issue with a corrective action plan identified for each purchase order line found in the *NIGP Summary Tool*.
- Save all documentation noted to the “Multiple Query” tab in the *PO Workbook*.

Note: If completing quarterly self-audits in lieu of one annual report, an NIGP Summary Tool must be completed for each quarter using the purchase order data for that quarter. Name the file: NIGP Summary Tool_your entity name_quarter_fiscal year. Your annual report must include four NIGP Summary Tools, one for each quarter.

Split Purchase Review

Conduct a **Split Purchase Review** of the data in your saved *PO Workbook* file using the *PO Analysis Checklist* by completing the following steps.

Note: Remember to save all changes to your *PO Workbook* file as you complete each step.

Steps for the Review:

Step I: On the “OMP” (Open Market) tab of the *PO Workbook*, use the same sampling that was used for the Purchase Type Review.

Step II: Use the “Split Purchase Review” section of the *PO Analysis Checklist* to complete the following tasks from the sampling in the “OMP” (Open Market) tab.

Note: You will need to “Filter” the purchase order sampling by “PO Date” and then by “Vendor Name” to successfully complete this exercise.

Identify any split purchases by “PO Date” or “Vendor Name” from the Open Market purchase order sampling.

- Document any split purchase violations with a corrective action or an explanation of why it is not a split purchase violation in the “Comments” column,
- Save all documentation made to the “OMP” tab in the *PO Workbook*.

\$25K Bid Compliance Review

Conduct a **\$25K Bid Compliance Review** of the data in your saved *PO Workbook* file using the *PO Analysis Checklist* by completing the following steps. You will also need to access the Georgia Procurement Registry (GPR) and have access to your purchase order files (paper or electronic), if needed, in order to complete this review.

Note: Remember to save all changes to your *PO Workbook* file as you complete each step.

Steps for the Review:

Step I: On the “OMP” (Open Market) tab of the *PO Workbook*, use the same sampling that was used for the Purchase Type Review.

Step II: Use the “\$25K Bid Compliance Review” section of the *PO Analysis Checklist* to complete the following tasks from the sampling.

- Identify purchase orders that exceeded the \$25,000 threshold.
- Determine if those purchases should have been and were competitively bid on the GPR.
- Document purchases that were \$25,000 or greater that were not competitively bid with a corrective action plan in the “Comments” column.
- Save all documentation made to the “OMP” tab in the *PO Workbook*.

Submit the Completed Work for PO Analysis

Attach the following documents for submission to the State Purchasing Division:

- A copy of your **completed** *PO Workbook*, and
- A copy of the **completed** *NIGP Summary Tool*.

Note: Scoring for this part of the report will be based on successfully completing all the required steps detailed for each of the four (4) types of review.

GEORGIA PROCUREMENT REGISTRY (GPR) ANALYSIS

This exercise will be comprised of conducting the following reviews on events posted to the GPR for the **previous 12 months** in order to detect errors or non-compliant issues:

- **RFP Review**
- **RFQ Review**
- **Sole Source Review**

In order to complete this exercise, you will need to obtain a clean copy of the following instructions and scorecards on the State Purchasing web site at <http://doas.ga.gov/state-purchasing/purchasing-tools/process-improvement-tools>:

- *RFP Scorecard*
- *RFQ Scorecard*
- *Sole Source Scorecard*
- *Instructions for Running a Readiness Report*
- Login access to the Georgia Procurement Registry (GPR) located at: http://ssl.doas.state.ga.us/PRSapp/PR_index.jsp
- Bid files (either paper or electronic).

Prepare the Data

To complete each of the three (3) types of reviews listed above, you must first **prepare the data** in order to analyze the posting events for compliance.

Steps for the Review

Step I: Login to the GPR at the above link and use the *Instructions for Running a Readiness Report* to export all RFPs, RFQs, and Sole Source Postings within the **previous 12 months**.

Step II: Export the data to Excel from the Readiness Report results.

Note: Following the Readiness Report instructions, the Excel file will serve as your *GPR Workbook*.

Step III: Name the Readiness Report file: GPR Workbook_your entity name_fiscal year. Save all changes to this file.

Note: If completing quarterly self-audits in lieu of one annual report, a GPR Workbook must be completed for each quarter using the GPR data for that quarter. Name the file: PR Workbook_your entity name_quarter_fiscal year. **Your annual report must include 4 GPR Workbooks, one for each quarter.**

GPR Posting Review

Conduct a **GPR Posting Review** of the data in your saved *GPR Workbook* file using the *Request for Proposal (RFP) Scorecard*, *Request for Quote (RFQ) Scorecard*, and *Sole Source (SS) Scorecard*.

Steps for the review:

Step I: Use the posting events saved in the *GPR Workbook* to select one (1) from the following process types:

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- RFP
 - RFQ
 - Sole Source

Note: Select events that are governed by the State Purchasing Law and are not exempted by the Official Code of Georgia, or other exemptions, for this review.

Step II: Use the appropriate scorecard for the selected posting event to rate your entity's compliance as related to the laws of Georgia (O.C.G.A.) and the *Georgia Procurement Manual*. Indicate the Sourcing Event information on the appropriate scorecard.

Step III: Document how you plan to correct any non-compliant or procedural issues found during this review in the comments section of the scorecard.

Note: Save all changes made to the scorecard.

Step IV: Name the scorecard files: Specific name of scorecard_your entity name_fiscal year.

Submit the Completed Work for GPR Analysis

Attach the following documents for submission to State Purchasing:

- A copy of your **completed** GPR Workbook, and
- A copy of each of the **three completed** scorecards.

Note: If an entity has not posted any RFQs, RFPs, or Sole Source notices to the GPR during the review period, note this on the GPR Workbook.

Scoring for this part of the report will be based on successfully completing all the required steps detailed for each of the three reviews.